

*Acadia Parish's 1st Courthouse
Crowley, LA*

ACADIA PARISH
CLERK OF COURT
CROWLEY, LOUISIANA

BASIC FINANCIAL STATEMENTS
WITH SUPPLEMENTAL
INFORMATION SCHEDULES

JUNE 30, 2011

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **FEB 08 2012**

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
BASIC FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION SCHEDULES
JUNE 30, 2011**

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CROWLEY, LOUISIANA
BASIC FINANCIAL STATEMENTS
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BASIC FINANCIAL STATEMENTS

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American Institute of Certified Public Accountants
Association of Governmental Accountants
Governmental Audit Quality Control Center

INDEPENDENT AUDITORS' REPORT

The Honorable Robert T. Barousse
Acadia Parish Clerk of Court
P. O. Box 922
Crowley, Louisiana 70527

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the Acadia Parish Clerk of Court as of and for the year ended June 30, 2011, which collectively comprise the Clerk's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the Acadia Parish Clerk of Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Management did not implement GASB Statement 45 – *Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions* and, accordingly, the impact of the annual required contribution and net OPEB obligation has not been reported or disclosed. Accounting principles generally accepted in the United States of America require that this annual expense and long-term obligation be reported beginning on July 1, 2009. The amount by which this departure would affect the net assets and expenses on the government-wide financial statements is not reasonably determinable.

In our opinion, except for the effects of not implementing GASB Statement 45 as described in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Acadia Parish Clerk of Court as of June 30, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2011, on our consideration of the Acadia Parish Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis beginning on page 4 and budgetary comparison information on page 29 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Acadia Parish Clerk of Court's financial statements as a whole. The accompanying supplementary information, as listed in the table of contents under supplementary information, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.



Mary Sue Stages, CPA
A Professional Accounting Corporation
December 16, 2011

REQUIRED SUPPLEMENTARY INFORMATION
(PART 1 OF 2)

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2011**

Management's discussion and analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in Statement No. 34. Its purpose is to provide an overview of the financial activities of the Clerk of Court (hereinafter referred to as the Clerk) based on currently known facts, decisions and/or conditions.

OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION

These financial statements are comprised of three components – (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. There is also other supplementary information contained in this report provided for additional information.

Government-wide Financial Statements. The government-wide financial statements present financial information for all activities of the Clerk from an economic resource measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the Clerk's overall financial status. They include a statement of net assets and statement of activities.

Statement of Net Assets. This statement presents information on all of the Clerk's assets and liabilities with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Clerk is improving or not.

Statement of Activities. This statement presents information showing how the Clerk's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement is designed to show the Clerk's financial reliance on general revenues.

The government-wide financial statements can be found on pages 8-9 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Clerk uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Clerk has only one category of funds: governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the focus with fund statements is to provide a distinct view of the Clerk's governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.

Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2011**

balances provides reconciliation to the government-wide statements to assist in understanding the differences between the two viewpoints.

Governmental funds of the Clerk include a general fund.

The fund financial statements can be found on pages 11-15 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The index of the notes is found on page 17 with the actual notes beginning immediately afterwards.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Clerk's budgetary comparisons on page 29.

FINANCIAL ANALYSIS OF THE CLERK

Net assets are an indicator of the Clerk's financial position from year to year. A summary of net assets follows.

**SUMMARY OF NET ASSETS
Governmental Activities**

	<u>2011</u>	<u>2010</u>
Assets		
Current and other assets	\$ 229,727.07	\$ 141,051.70
Capital assets, net	<u>6,222.74</u>	<u>4,506.37</u>
Total Assets	235,949.81	145,558.07
 Liabilities		
Current liabilities	5,738.90	94,288.02
 Net Assets		
Invested in capital assets, net of accumulated depreciation and related debt	6,222.74	4,506.37
Unrestricted	<u>223,988.17</u>	<u>46,763.68</u>
 Net Assets	<u>230,210.91</u>	<u>51,270.05</u>

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2011**

A summary of changes in net assets is as follows:

**SUMMARY OF CHANGES IN NET ASSETS
Governmental Activities**

	<u>2011</u>	<u>2010</u>
Revenues		
Charges for services	\$ 2,026,380.95	\$ 1,785,959.32
General revenues:		
Interest earned	7,958.07	29,476.25
Other revenues	<u>10,107.73</u>	<u>27,850.78</u>
Total Revenues	2,044,446.75	1,843,286.35
 Expenses		
General government	<u>1,865,505.89</u>	<u>1,835,427.41</u>
 Change in net assets	178,940.86	7,858.94
 Net assets, beginning	<u>51,270.05</u>	<u>43,411.11</u>
 Net assets, ending	<u>230,210.91</u>	<u>51,270.05</u>

BUDGETARY HIGHLIGHTS

The Clerk received \$54,280 more in revenues than it anticipated during the current year. At the same time, expenditures were \$41,936 less than budgeted amounts resulting in a positive variance of \$96,215 for the year. More information regarding actual to budget comparisons are found on page 29.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: The Clerk's investment in capital assets, net of accumulated depreciation and related debt, at June 30, 2011 and 2010 was \$6,223 and \$4,506, respectively. Additions of office equipment during the current year totaled \$3,645.

Long-Term Debt: The Clerk currently has no long-term debt.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Clerk's finances, comply with finance-related laws and regulations and demonstrate the Clerk's commitment to public accountability. Any questions or requests for additional information can be obtained by contacting the Acadia Parish Clerk of Court, P. O. Box 922, Crowley, Louisiana 70527, 337-788-8881.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
STATEMENT OF NET ASSETS
JUNE 30, 2011**

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 130,101.28
Receivables:	
Accounts, net	49,625.79
Investments	50,000.00
Capital assets, net	<u>6,222.74</u>
 Total Assets	 235,949.81
 <u>LIABILITIES</u>	
Accounts payable	1,038.90
Due to other funds	<u>4,700.00</u>
 Total Liabilities	 <u>5,738.90</u>
 <u>NET ASSETS</u>	
Invested in capital assets, net of accumulated depreciation and related debt	6,222.74
Unrestricted	<u>223,988.17</u>
 Total Net Assets	 <u><u>230,210.91</u></u>

See Accompanying Notes and Independent Auditors' Report

ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2011

<u>Functional/Programs</u>	<u>Program Revenues</u>				<u>Net Revenues (Expenses)</u>
	<u>Expenses</u>	<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities					
General government	\$ 1,827,155.23	\$ 1,988,030.29	\$ -	\$ -	\$ 160,875.06
Intergovernmental	38,350.66	38,350.66	-	-	-
Total Governmental Activities	1,865,505.89	2,026,380.95	-	-	160,875.06
General Revenues					
Interest earned					7,958.07
Other revenues					10,107.73
Total General Revenues					18,065.80
Change in Net Assets					178,940.86
Net Assets, beginning					51,270.05
Net Assets, ending					230,210.91

See Accompanying Notes and Independent Auditors' Report

FUND FINANCIAL STATEMENTS

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2011**

	<u>General Fund</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 130,101.28
Investments	50,000.00
Receivables:	
Accounts, net	<u>49,625.79</u>
 Total Assets	 <u><u>229,727.07</u></u>
 <u>LIABILITIES AND FUND BALANCES</u>	
Liabilities:	
Accounts payable	1,038.90
Due to other funds	<u>4,700.00</u>
 Total Liabilities	 5,738.90
 Fund Balances:	
Unassigned	<u>223,988.17</u>
 Total Liabilities and Fund Balances	 <u><u>229,727.07</u></u>

See Accompanying Notes and Independent Auditors' Report

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS
JUNE 30, 2011**

Total Fund Balances - Total Governmental Funds \$ 223,988.17

Amounts reported for governmental activities in the
Statement of Net Assets are different because:

Capital assets used in governmental activities are not current
financial resources and, therefore, are not reported in the
Governmental Funds Balance Sheets. This is the capital
assets, net of accumulated depreciation, reported on the
Statements of Net Assets.

6,222.74

Total Net Assets - Governmental Activities

230,210.91

See Accompanying Notes and Independent Auditors' Report

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2011**

	<u>General Fund</u>
<u>REVENUES</u>	
Intergovernmental revenues	\$ 38,350.66
Charges for services:	
Court costs and fees	1,214,830.61
Certified copies and data processing	108,106.84
Licenses	10,147.50
Recording fees	654,945.34
Interest earned	7,958.07
Other revenues	<u>10,107.73</u>
Total Revenues	2,044,446.75
<u>EXPENDITURES</u>	
General government	1,863,576.89
Capital outlay	<u>3,645.37</u>
Total Expenditures	<u>1,867,222.26</u>
Change in Fund Balances	177,224.49
Fund Balances, beginning	<u>46,763.68</u>
Fund Balances, ending	<u><u>223,988.17</u></u>

See Accompanying Notes and Independent Auditors' Report

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2011**

Net Change in Fund Balances - Total Governmental Funds \$ 177,224.49

Amounts reported for governmental activities in the
Statement of Activities are different because:

Governmental funds report capital outlays as expenditures.
However, in the Statement of Activities, the cost of those
assets is allocated over their estimated useful lives as
depreciation expense. This is the amount by which
depreciation charged differed from capital outlay in the
current period.

1,716.37

Change in Net Assets - Governmental Activities

178,940.86

See Accompanying Notes and Independent Auditors' Report

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2011**

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 1,245,571.48
Due from other funds	4,700.00
Investments	<u>350,000.00</u>
Total Assets	<u><u>1,600,271.48</u></u>
<u>LIABILITIES</u>	
Unsettled deposits and other payables	<u>1,600,271.48</u>
Total Liabilities	<u><u>1,600,271.48</u></u>

See Accompanying Notes and Independent Auditors' Report

NOTES TO FINANCIAL STATEMENTS

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
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JUNE 30, 2011**

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**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

INTRODUCTION

The Acadia Parish Clerk of Court (hereinafter referred to as the Clerk), as provided by Article V, Section 28 of the Louisiana Constitution of 1974, serves as the ex-officio notary public; the recorder of conveyances, mortgages and other acts; and has other duties and powers provided by law. The Clerk of Court is elected for a four-year term.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting practice of the Acadia Parish Clerk of Court conforms to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

Financial Reporting Entity: Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Acadia Parish Police Jury is the financial reporting entity for Acadia Parish. The Clerk, therefore, is considered a component unit of the Acadia Parish Police Jury. It has been determined that the financial statements of the Police Jury would be misleading if data of the Clerk is not included because of the nature or significance of the relationship. The accompanying financial statements present only the transactions of the Acadia Parish Clerk of Court.

Government-wide Accounting: In accordance with Government Accounting Standards Boards Statement No. 34, the Clerk has presented a statement of net assets and statement of activities for the Clerk as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

Policies specific to the government-wide statements are as follows:

Eliminating Internal Activity

Interfund receivables and payable are eliminated in the statement of net assets except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses, from one function to another or within the same function, is eliminated in the statement of activities. Allocated expenses are reported by the function to which they were allocated.

Capitalizing Assets

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the statement of net assets. Under the requirements of GASB Statement No. 34, the Clerk is considered a Phase 3 government, as its total annual revenues are less than \$10 million. Such governments were not required to report major general infrastructure assets retroactively upon adoption, and because the Clerk had no infrastructure assets, it opted not to retroactively report these types of capital assets.

Program Revenues

The Statement of Activities presents three categories of program revenues – (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Clerk. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are reserved for a specific use.

Indirect Expenses

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the Clerk has chosen not to do so.

Operating Revenues

Proprietary funds separately report operating and non-operating revenues.

Reserved Net Assets

Reserved net assets are those for which a constraint has been imposed either externally or by law. The Court recognizes the use of reserved resources for expenditures that comply with the specific restrictions. Reserved resources are exhausted before unreserved net assets are used.

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

Fund Accounting: The Clerk uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate entity with a self-balancing set of accounts. Funds of the Clerk are classified under two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds: Governmental funds account for all or most of the Clerk's general activities, including the collection and disbursement of specific or legally reserved monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the Clerk include:

1. General – accounts for all activities not required to be reported in another fund.

Fiduciary Funds: These fund types are used to account for assets held in trust for third-party individuals, private organizations and/or other governmental units/funds. Fiduciary funds include:

1. Agency Funds – The Advance Deposit and Registry of Court agency funds account for assets held by the Clerk as an agent for others, are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds that have been ordered by the Clerk to be held until judgment has been rendered in court litigation. Withdrawal of these funds can be made only upon order of the Court.

Basis of Accounting/Measurement Focus: In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification, and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental and business-type activities are included in the statement of net assets. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the statement of activities. In these statements, capital assets are reported and depreciated in each fund, and long-term debt is reported.

The fund statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated. Principle and interest paid on long-term debt is reported as current expenses.

Budgets and Budgetary Accounting: The Clerk adopts an annual budget for its general fund, prepared in accordance with the basis of accounting utilized by that fund. Appropriations lapse at year-end. There were amendments made to the budget during the fiscal year ended June 30, 2011.

Cash and Cash Equivalents: Cash includes amounts in demand deposits, interest bearing demand deposits and time certificates. Cash equivalents include amounts in investments with original maturities of 90 days or less. Under state law, the Clerk may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Investments: Investments are limited by Louisiana Revised Statute 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value with the corresponding increase or decrease reported in investment earnings.

Inventory: Inventory of the Clerk includes only office supplies, the amount of which is considered immaterial. Therefore, the acquisition of such items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying financial statements.

Receivables: Trade receivables are recorded at management's estimate of the amount that is expected to be collected. This is based in part on historical information. There is no allowance recorded in the accompanying financial statements as management expects 100% of its outstanding receivables to be collected. Revenues become susceptible to accrual when they become both measurable and available.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

Capital Assets: The Clerk's assets are recorded at historical cost. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows: equipment and furniture – 5-7 years. When applicable, the Clerk will use the basic approach to infrastructure reporting for its governmental activities.

Compensated Absences: The Clerk has the following policy relating to vacation and sick leave:

Vacation leave – All full-time employees of the Clerk earn vacation leave at a rate of 2 to 5 weeks each year, depending upon their length of service. Vacation must be used in the year earned.

Sick leave – Sick leave is earned at a rate of one to one and one-half days per month, depending upon their length of service. Sick leave may be carried forward from year to year.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as current year expenditures in the General Fund when leave is actually earned

Long-Term Obligations: In the government-wide financial statements, debt principal payments of government activities are reported as decreases in the balance of the liability on the statement of net assets. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

Net Assets/Fund Balances: In the statements of net assets, the difference between a government's assets and liabilities is recorded as net assets. The three components of net assets are as follows:

Invested in Capital Assets, Net of Related Debt

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets.

Restricted Net Assets

Net Assets that are reserved by external sources, such as banks or by law, are reported separately as restricted net assets. When assets are required to be retained in perpetuity, these non-expendable net assets are recorded separately from expendable net assets. These are components of restricted net assets.

Unrestricted Net Assets

This category represents net assets not appropriate for expenditures or legally segregated for a specific future use.

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

In the Balance Sheet of governmental funds, fund balances are segregated as follows:

Non-spendable

This includes amounts in permanent funds and inventories that are permanently precluded from conversion to cash.

Restricted

Fund balances that are restricted include those resources constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.

Committed

Fund balances may be committed for a specific purpose by the highest level of decision-making authority through a formal action such as the adoption of an ordinance. The removal of or change in this commitment can only be accomplished by the same level of authority through the same type of action taken to commit the fund balances initially.

Assigned

Resources earmarked for a specific purpose by a government's management are reported as assigned fund balances.

Unassigned

This category represents that portion of equity that are available for any purpose.

Inter-fund Transactions: All interfund transactions except quasi-external transactions are reported as operating transfers. These are eliminated in the government-wide statements.

NOTE 2 – CASH AND CASH EQUIVALENTS

At June 30, 2011, the Clerk had cash and cash equivalents (book balances) totaling \$1,375,672.76 as follows:

Petty cash	\$	200.00
Demand deposits		692.18
Interest-bearing demand deposits		437,035.58
Money market savings		<u>937,745.00</u>
Total		<u>1,375,672.76</u>

Of this amount, \$1,245,571.48 is held by agency funds.

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

These deposits are stated at cost, which approximates market. Under state law, they must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding, or custodial bank that is mutually acceptable to both parties.

All deposits of the Clerk are covered by insurance (FDIC) or collateralized with securities that are held by the entity in the entity's name or registered in the entity's name. Even though the pledged securities are considered uncollateralized under the provision of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 – INVESTMENTS

All investments of the Clerk are certificates of deposit with maturities in excess of 90 days. The cost and market value are the same - \$400,000 at June 30, 2011. Of this amount, \$50,000 is held by the Clerk's general fund with the balance of \$350,000 being held by its agency funds. All investments are insured through FDIC and collateral pledged by the holding bank.

NOTE 4 – RECEIVABLES

The net receivables, with the exception of inter-fund transactions, at June 30, 2011, are as follows:

Charges for services	\$ <u>49,625.79</u>
----------------------	---------------------

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2011, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Capital Assets, being depreciated				
Furniture & Equipment	\$ 113,293.79	\$ 3,645.37	\$.00	\$ 116,939.16
Less: accumulated depreciation	<u>108,787.42</u>	<u>1,929.00</u>	<u>.00</u>	<u>110,716.42</u>
Net Furniture & Equipment	<u>4,506.37</u>	<u>1,716.37</u>	<u>.00</u>	<u>6,222.74</u>

All depreciation expense was charged to governmental activities.

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE 6 – ACCOUNTS AND OTHER PAYABLES

The payables, with the exception of inter-fund and intergovernmental transactions, at June 30, 2011, are as follows:

Accounts - trade	\$ <u>1,038.90</u>
------------------	--------------------

Fiduciary funds had unsettled deposits and other payables due of \$1,600,271.48 at June 30, 2011.

NOTE 7 – INTER-FUND TRANSACTIONS

Inter-fund transactions during the year resulted in the following:

	Governmental <u>Funds</u>	Fiduciary <u>Funds</u>
Due from General Fund	\$.00	\$ 4,700.00
Due to Advance Deposit Fund	<u>4,700.00</u>	<u>.00</u>
Total	<u>4,700.00</u>	<u>4,700.00</u>

The purpose of these transactions was for cash flow reasons. Repayment of \$85,000 occurred in August of 2010 leaving a balance of \$4,700 at June 30, 2011.

NOTE 8 – INTERGOVERNMENTAL TRANSACTIONS

Intergovernmental revenues of the General Fund for the year ended June 30, 2011, was as follows:

State supplement	\$ 21,048.00
La. Dept. of Elections	<u>17,302.66</u>
Total	<u>38,350.66</u>

NOTE 9 – ON-BEHALF PAYMENTS

Certain operating expenditures of the Clerk are paid by the Acadia Parish Police Jury and are not included in the accompanying financial statements.

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE 10 – LEASES

Operating Leases. There Clerk leases postage equipment from Pitney Bowes. Payments during the year totaled \$6,348. There is also a copier leased for \$2,100 annually.

Capital Leases. The Clerk has no capital leases.

NOTE 11 – PENSION PLAN

Substantially all employees of the Acadia Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund, a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary. Final average salary is the employee's average salary over 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

Funding Policy. State statute requires that plan members contribute 8.25% of their annual covered salary. The Court is required to contribute at an actuarially determined rate. The current rate is 17.25% of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial evaluation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Clerk of Court's contributions to the system for the years ending June 30, 2011, 2010 and 2009, were \$179,229, \$159,740 and \$120,394, respectively, equal to the required contributions for each year.

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE 12 – DEFERRED COMPENSATION PLAN

All of the employees of the Clerk are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 25% of their salary (not to exceed \$16,500 per year) to the plan on a pre-tax basis. The contributions are withheld from the employee's paycheck and the Clerk matches up to \$300 per month for each employee. The contributions are fully vested immediately and are remitted to a third-party administrator each payday where they are deposited to an account in the employee's name. The Clerk of Clerk does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the year ended June 30, 2011, the Clerk's matching funds totaled \$7,768.

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS

The Court provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Court's employees become eligible for these benefits if they reach normal retirement age while working for the Court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employees and the Clerk. The Clerk recognizes the cost of providing these benefits (the Clerk's portion of the premiums) as expenditure when the monthly premiums are due. During the current year, the Clerk paid \$9,322 in premiums on behalf of retired individuals.

Contrary to accounting principles generally accepted in the United States of America, the Clerk of Court only recognized the actual premiums paid during the year. The annual required contribution as determined through actuarial assumptions and required in accordance with GASB Statement No. 45 – *Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions* will differ from the actual premiums paid. The effect on the financial statements has not been reasonably determined.

NOTE 14 – RELATED PARTY TRANSACTIONS

There were no related party transactions that require disclosure in the accompanying basic financial statements.

NOTE 15 – LITIGATION

There is no litigation that would require disclosure in the accompanying basic financial statements.

NOTE 16 – SUBSEQUENT EVENTS

There were no events between the close of the year through issuance of this report that would materially impact these basic financial statements.

REQUIRED SUPPLEMENTARY INFORMATION
(PART 2 OF 2)

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2011**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Intergovernmental revenues	\$ 45,000.00	\$ 41,820.00	\$ 38,350.66	\$ (3,469.34)
Charges for services:				
Court costs and fees	1,089,900.00	1,128,702.00	1,214,830.61	86,128.61
Certified copies and data processing	130,000.00	134,128.00	108,106.84	(26,021.16)
Licenses	8,500.00	9,768.00	10,147.50	379.50
Recording fees	615,000.00	662,916.00	654,945.34	(7,970.66)
Interest earned	15,000.00	7,915.00	7,958.07	43.07
Other revenues	-	4,918.00	10,107.73	5,189.73
Total Revenues	1,903,400.00	1,990,167.00	2,044,446.75	54,279.75
<u>EXPENDITURES</u>				
General government	1,899,400.00	1,906,451.00	1,863,576.89	42,874.11
Capital outlay	4,000.00	2,707.00	3,645.37	(938.37)
Total Expenditures	1,903,400.00	1,909,158.00	1,867,222.26	41,935.74
Change in Fund Balances	-	81,009.00	177,224.49	96,215.49
Fund Balances, beginning	46,763.68	46,763.68	46,763.68	-
Fund Balances, ending	46,763.68	127,772.68	223,988.17	96,215.49

See Independent Auditors' Report

SUPPLEMENTARY INFORMATION

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
JUNE 30, 2011**

	Advance Deposit <u>Fund</u>	Registry of Court <u>Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 307,134.30	\$ 938,437.18	\$ 1,245,571.48
Due from other funds	4,700.00	-	4,700.00
Investments	350,000.00	-	350,000.00
	<hr/>		
Total Assets	661,834.30	938,437.18	1,600,271.48
<hr/>			
<u>LIABILITIES</u>			
Unsettled deposits and other payables	661,834.30	938,437.18	1,600,271.48
	<hr/>		
Total Liabilities	661,834.30	938,437.18	1,600,271.48
	<hr/>		

See Independent Auditors' Report

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS
AGENCY FUNDS
YEAR ENDED JUNE 30, 2011**

	Advance Deposit <u>Fund</u>	Registry of Court <u>Fund</u>
Unsettled deposits, beginning of year	\$ 678,998.06	\$ 1,016,320.47
Additions:		
Interest earned	1,097.31	2,039.18
Suits and successions	1,343,360.96	241,486.98
Other payments	85,000.00	-
	<hr/>	<hr/>
Total Additions	1,429,458.27	243,526.16
Reductions:		
Clerk of Court's costs	983,519.24	-
Interest paid	1,120.95	-
Settlement to litigants/court-ordered	323,844.28	321,409.45
Sheriff's fees	138,137.56	-
	<hr/>	<hr/>
Total Reductions	1,446,622.03	321,409.45
Unsettled deposits, end of year	<hr/> <u>661,834.30</u>	<hr/> <u>938,437.18</u>

See Independent Auditors' Report

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Louisiana Society of Certified Public Accountants
American Institute of Certified Public Accountants
Association of Governmental Accountants
Governmental Audit Quality Control Center

**REPORT ON COMPLIANCE AND OTHER MATTERS AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Robert T. Barousse
Acadia Parish Clerk of Court
P. O. Box 922
Crowley, Louisiana 70527

We have audited the financial statements of the governmental activities and the aggregate remaining fund information of the Acadia Parish Clerk of Court as of and for the year ended June 30, 2011, which collectively comprise the Acadia Parish Clerk of Court's basic financial statements and have issued our report thereon dated December 16, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Acadia Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2011.01.

Internal Control over Financial Reporting

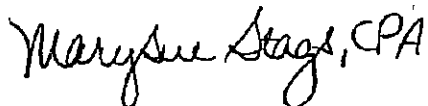
In planning and performing our audit, we considered the Acadia Parish Clerk of Court's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing

our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Acadia Parish Clerk of Court's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Acadia Parish Clerk of Court's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, others within the agency and Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink that reads "Mary Sue Stages, CPA". The signature is written in a cursive, flowing style.

Mary Sue Stages, CPA
A Professional Accounting Corporation
December 16, 2011

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
SCHEUDLE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2011**

We have audited the financial statements of the Acadia Parish Clerk of Court as of and for the year ended June 30, 2011, and have issued our report thereon dated December 16, 2011. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2011, resulted in a modified opinion.

Section I Summary of Auditor's Reports

A. Report on Compliance and Internal Control Material to the Financial Statements

Compliance	Control Deficiency(ies) ■ No
	Material Weakness ■ No
Internal Control	Control Deficiency (ies) ■ No
	Material Weakness ■ No

B. Federal Awards

N/A

Section II Financial Statement Findings

2011.01 Accounting/Reporting for Other Post-Employment Benefits

Condition: GASB Statement No. 45 – *Accounting and Financial Reporting by Employers for Other Post-employment Benefits Other Than Pensions* requires that governmental agencies report and disclose data regarding the cost of providing post-employment benefits based on actuarial assumptions. Implementation to adhere to generally accepted accounting principles was during this current year. The Clerk of Court did not report or disclose this information in the accompanying financial statements.

Effect: The impact of recognizing the annual required contribution on the statement of activities and the long-term obligation on the statement of net assets is not reasonably determinable as an actuarial study or alternative method was not performed.

Recommendation. We recommend that the Clerk of Court either contract with an actuary or consider alternative methods as its participants are less than 100 to provide this information for the year ending June 30, 2011. This same recommendation was made in the prior year.

Management's Response. "We will comply with this recommendation."

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2011**

Section I Internal Control and Compliance Material to the Financial Statements

2010.01 Compliance with Audit Law

Criteria. Louisiana Revised Statute 24:513 requires that an audited financial statement be submitted to the Legislative Auditor within six months of the close of an entity's fiscal year. This equates to December 31st for the Clerk. This deadline was not met.

Recommendation. We recommend that the books be available no later than September 1st of each year.

Disposition. Resolved

2010.02 Accounting/Reporting for Other Post-employment Benefits

Condition: GASB Statement No. 45 – *Accounting and Financial Reporting by Employers for Other Post-employment Benefits Other Than Pensions* requires that governmental agencies report and disclose data regarding the cost of providing post-employment benefits based on actuarial assumptions. Implementation to adhere to generally accepted accounting principles was during this current year. The Clerk of Court did not report or disclose this information in the accompanying financial statements.

Recommendation. We recommend that the Clerk of Court either contract with an actuary or consider alternative methods as its participants are less than 100 to provide this information for the year ending June 30, 2011.

Disposition. Unresolved

Person Responsible. Robert T. Barousse, Clerk of Court

Anticipated Resolution Date. June 30, 2012

Section II Compliance and Internal Control Material to Federal Awards

N/A

Section III Management Letter

N/A

**ACADIA PARISH CLERK OF COURT
CROWLEY, LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2011**

Section I Internal Control and Compliance Material to the Financial Statements

Please refer to 'Management's Response' on pages 35-36.

Section II Internal Control and Compliance Material to Federal Awards

N/A

Section III Management Letter

N/A